

SALES TAX BY CATEGORY

EXHIBIT IIA: JUNE SALES TAX BY CATEGORY

Category	2018	2019	\$Inc/(Dec)	% Inc/(Dec)
Auto	\$70,097	\$64,418	(\$5,678)	-8.10%
Bldg Retail	\$307,781	\$373,121	\$65,339	21.23%
Consumer Ret	\$233,423	\$224,453	(\$8,970)	-3.84%
Online Retail	\$4,481	\$39,986	\$35,505	792.32%
Outlets	\$219,645	\$206,337	(\$13,308)	-6.06%
Food/Liq	\$161,344	\$171,623	\$10,278	6.37%
Lodge	\$54,705	\$51,435	(\$3,269)	-5.98%
Serv	\$48,491	\$59,836	\$11,345	23.40%
TOTAL	\$1,099,967	\$1,191,209	\$91,242	8.29%

The Outlets category decreased \$13,308 or down 6.06% when compared with June 2018; YTD is down \$79,761 or minus 7.26%.

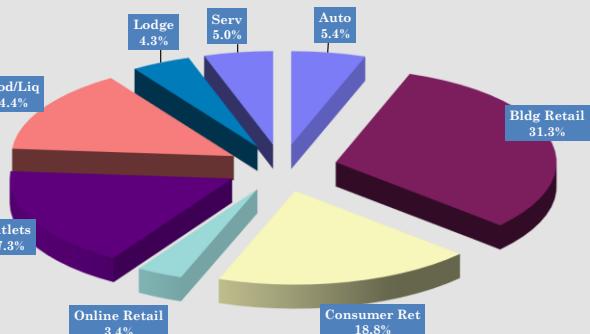
The results by Phase are as follows:

Phase I (Red) is down \$182 or 0.25%.
YTD is up \$42,038 or 11.69%

Phase II (Blue) is down \$11,395 or minus 9.45%.
YTD is down \$102,345 or minus 17.43%

Phase III (Green) is down \$1,731 or minus 6.46%.
YTD is down \$19,454 or minus 12.75%

JUNE 2019 MTD SALES TAX BY CATEGORY



The “Sales Tax by Category” Exhibits IIA & IIB compare the June sales taxes collected by Outlets, Building Retail, Consumer Retail, Online Retail, Food/Liquor, Lodging, Automotive, and Services with the following results:

The Building Retail category was June's highest sales tax category at 31.3% and YTD at 26.7%.

The Consumer Retail category had June's 2nd largest sales tax collections at 18.8% and YTD at 19.0%.

JUNE 2019 YTD SALES TAX BY CATEGORY

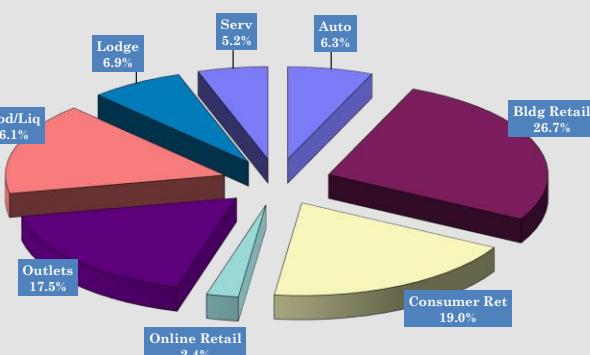


EXHIBIT IIB: JUNE YTD SALES TAX

Category	2018	2019	\$Inc/(Dec)	% Inc/(Dec)
Auto	\$390,052	\$367,929	(\$22,123)	-5.67%
Bldg Retail	\$1,259,063	\$1,559,115	\$300,051	23.83%
Consumer Ret	\$1,143,386	\$1,111,372	(\$32,014)	-2.80%
Online Retail	\$49,585	\$138,012	\$88,428	178.34%
Outlets	\$1,099,310	\$1,019,549	(\$79,761)	-7.26%
Food/Liq	\$842,650	\$941,807	\$99,156	11.77%
Lodge	\$355,546	\$402,561	\$47,015	13.22%
Serv	\$402,030	\$302,312	(\$99,718)	-24.80%
TOTAL	\$5,541,623	\$5,842,657	\$301,034	5.43%

The tables to the left of the “Sales Tax by Category” exhibits show the industry comparisons by month and YTD.

- The Building Retail, had the highest June dollar increase, \$65,339 or 21.23%;
YTD up \$300,0351 or 23.83%.
- The Online Retail category had the 2nd highest June dollar increase, \$35,505 or 792.32%;
YTD up \$88,428 or 178.34%.
- The Outlets category was down \$13,308 or minus 6.06%;
YTD down \$79,7961 or 7.26%.

Outlets at Silverthorne (OS):

New Store: Timberline Craft Kitchen and Cocktails – slated to open in November 2019.

Promotions:

The Outlets are presenting a \$20 Performance Tours Rafting voucher with a purchase of \$100 at any Outlet store now through August 15th. Additionally, the Outlets are presenting a Tommy Hilfiger Duffel Bag valued at \$40 as a Back to School promotion with the purchase of \$100 now through August 31st.

Events:

On 8/10 the Outlets hosted their first Unicorn Palooza. This FREE event was held in the Blue Village in front of Nike/Polo Ralph Lauren. There were unicorn rides, a piggy petting zoo, airbrush face painting, unicorn bounce house, popcorn, cotton candy, and princess meet and greets with Anna, Elsa, Cinderella, and Jasmine! The Outlets saw over 1,000 guests for the event.

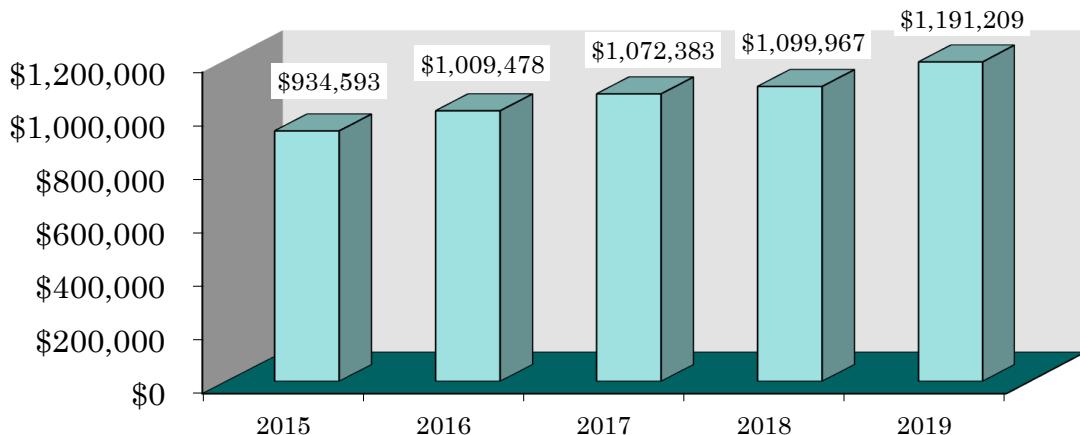
Sales:

The Outlets are having a 20% Back to School Sale which is running through 8/31. The Labor Day Sale is slated to run from 8/31-9/2.

**SILVERTHORNE SALES TAX BY MONTH
FOR June 2019 SALES**

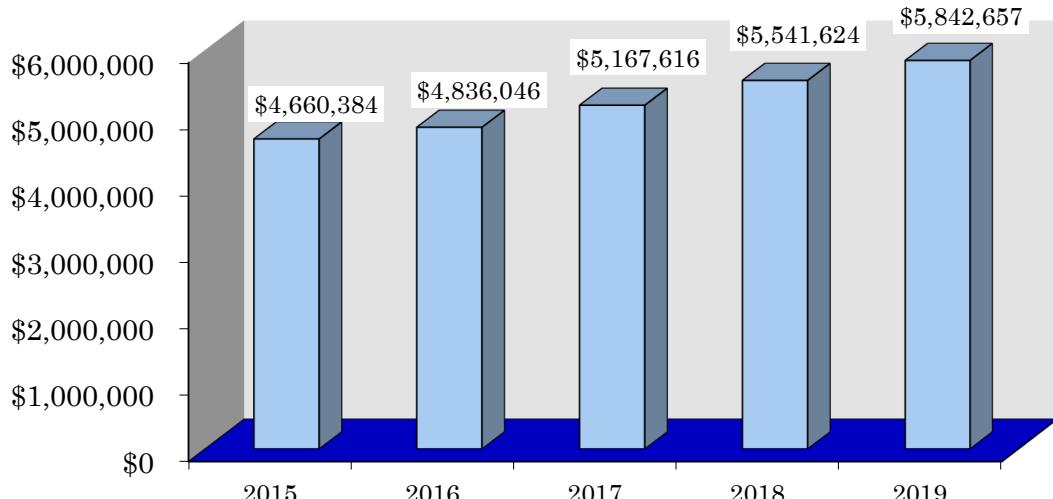
CHART A: MONTH	2015	14-15 % CHANGE	2016	15-16 % CHANGE	2017	16-17 % CHANGE	2018	17-18 % CHANGE	2019	18-19 % CHANGE
JAN	765,758	10.71%	766,848	0.14%	818,538	6.74%	885,926	8.23%	921,759	4.04%
FEB	713,637	4.56%	763,151	6.94%	819,529	7.39%	925,320	12.91%	872,856	-5.67%
MARCH	960,756	9.30%	984,257	2.45%	1,042,916	5.96%	1,063,206	1.95%	1,067,352	0.39%
APRIL	654,752	7.94%	646,245	-1.30%	687,808	6.43%	763,973	11.07%	769,877	0.77%
MAY	630,889	1.79%	666,067	5.58%	726,443	9.06%	803,231	10.57%	1,019,603	26.94%
JUNE	934,593	7.53%	1,009,478	8.01%	1,072,383	6.23%	1,099,967	2.57%	1,191,209	8.29%
JULY	957,634	7.50%	977,228	2.05%	1,068,708	9.36%	1,075,530	0.64%		
AUG	932,217	4.38%	951,341	2.05%	984,853	3.52%	1,038,181	5.41%		
SEPT	935,275	11.78%	1,014,189	8.44%	1,037,088	2.26%	1,024,673	-1.20%		
OCT	725,760	6.63%	896,612	23.54%	797,367	-11.07%	848,734	6.44%		
NOV	760,614	6.57%	865,772	13.83%	919,649	6.22%	891,605	-3.05%		
DEC	1,201,862	12.83%	1,182,890	-1.58%	1,209,640	2.26%	1,228,422	1.55%		
YTD TTL:	10,173,746		10,724,078		11,184,921		11,648,768		5,842,657	
%CHANGE FROM YEAR TO YEAR:		7.90%		5.41%		4.30%		4.15%		5.43%

EXHIBIT IA: SALES TAXES COLLECTED JUNE



%CHANGE FROM PRIOR YEAR	2015	2016	2017	2018	2019
	7.53%	8.01%	6.23%	2.57%	8.29%

EXHIBIT IB: YTD SALES TAX COLLECTIONS AS OF JUNE 2015-2019



%CHANGE FROM PRIOR YEAR	2015	2016	2017	2018	2019
	7.17%	3.77%	6.86%	7.24%	5.43%

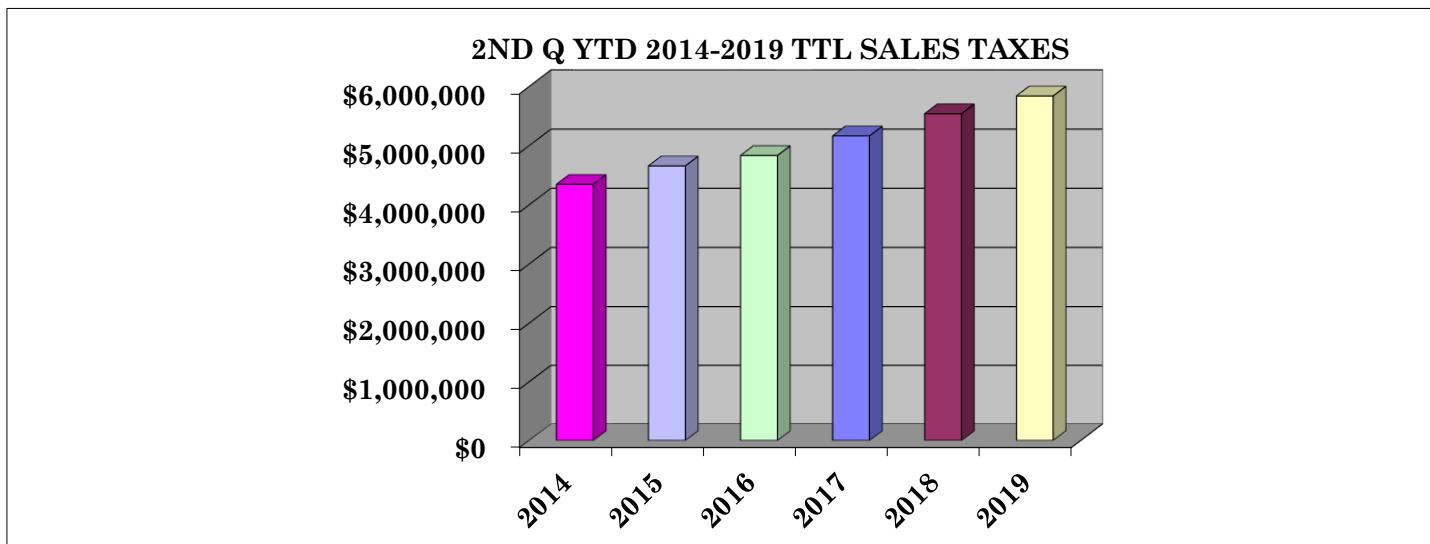
Exhibit IA & Exhibit IB show the Town of Silverthorne's collections by month and year-to-date (YTD) for the years 2014-2018, with the following results:

Jun sales tax collections increased by \$91,242 or 8.29% over 2018.

2019 YTD collections increased \$301,033 or 5.43% over 2018 collections.

2nd Quarter YTD TOTAL SALES TAXES AND SALES TAXES BY CATEGORY

2ND Q YTD 2014-2019 TOTAL SALES TAXES					
2014	2015	2016	2017	2018	2019
\$4,348,737	\$4,660,384	\$4,836,046	\$5,167,616	\$5,541,623	\$5,842,657



2ND Q YTD SALES TAX BY CATEGORY 2016-2019				
Category	2016	2017	2018	2019
Auto	\$422,192	\$389,398	\$390,052	\$367,929
Building	\$961,695	\$1,141,891	\$1,259,063	\$1,559,115
Consumer	\$1,170,691	\$1,236,127	\$1,143,386	\$1,111,372
Online Retail	\$0	\$0	\$49,585	\$138,012
Outlets	\$1,051,859	\$1,041,579	\$1,099,310	\$1,019,549
Food/Liq	\$724,761	\$782,841	\$842,650	\$941,807
Lodge	\$278,091	\$319,503	\$355,546	\$402,561
Serv	\$226,758	\$256,277	\$402,030	\$302,312
TOTAL	\$4,836,046	\$5,167,616	\$5,541,623	\$5,842,657

